

WE CLAIM:

1. A method for forming a spacer, comprising:
 depositing an oxide layer over a polysilicon line of a core and periphery area;
 performing a first spacer in the core and periphery area;
 implanting an area located between polysilicon lines in the core area;
 applying a second oxide layer over the core and periphery areas; and
 performing a second spacer etch over the periphery area wherein
 a difference appearance of the core and periphery areas is produced.
2. The method of claim 1 wherein the first oxide deposition has
 a thickness of less than one-half the distance between a periphery of the
 polysilicon lines.
3. A non volatile memory device made by the method of claim 1.
4. A non volatile memory device made by the method of claim 2.